

TOP 10 Most visited pages on <u>www.vatupdate.com</u>

June 2020

- 1. <u>Germany Standard VAT rate reduced from 19 to 16 percent and reduced tax rate will drop</u> <u>from 7 to 5 percent between July 1 and Dec 31, 2020</u>
- 2. ECJ case C-43/19 (Vodafone Portugal) Judgment Termination fees subject to VAT?
- ECJ case C-276/18 (KrakVet Marek Batko) Judgment- Place of supply of goods sold by online retailers cross border
- 4. <u>ECJ case C-430/19 (C.F. Contrôle fiscal) Judgment Right to deduct VAT can not be</u> refused if other evidence than the invoice is missing
- 5. <u>Summary VAT rate changes per July 1, 2020</u>
- 6. <u>ECJ case C-146/19 (SCT) Judgment Reduction taxable amount, definitive non-payment,</u> <u>failure by vendor to take proper steps</u>
- 7. <u>German Federal Ministry of Finance published the final administrative circular dealing with</u> <u>the VAT rate reduction</u>
- 8. <u>Saudi Customs tweets that the customs duty rate increase has not come into effect (from 10 June), further announcements expected</u>
- 9. ECJ case C-684/18 (World Comm Trading) Judgment Global rebates required local adjustments
- 10. Ecofin report on tax issues, incl. VAT & the definitive VAT regime

TOP 10 Most visited pages on <u>www.vatupdate.com</u> in 2020 year-to-date

- 1. <u>Germany Standard VAT rate reduced from 19 to 16 percent and reduced tax rate will drop</u> from 7 to 5 percent between July 1 and Dec 31, 2020
- 2. <u>How does the Coronavirus impact the VAT/GST world?</u>
- 3. EU VAT Implementation of the EU VAT Quick Fixes Status update Jan 2, 2020
- 4. Updated guidance on EC Sales Listing submission following Quick Fix for Call Off Stock
- 5. ECJ case C-547/18 (Dong Yang Electronics) Opinion Fixed Establishment for VAT
- 6. VAT Directive 2006/112/EC effective as of Jan 1, 2020
- 7. European Commission issues letters of notice to 14 Member States for failure to implement Quick Fixes
- 8. <u>Concept of Fixed Establishment remains a huge concern for businesses an overview of recent developments</u>
- 9. ECJ case C-43/19 (Vodafone Portugal) Judgment Termination fees subject to VAT?
- 10. <u>Netherlands issues new VAT registration numbers for all Dutch sole traders effective from 1</u> January 2020

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